

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok	Monday 06th August, 2018	No. 393
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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 17/2018-State Tax (Rate)

Date: 26th July, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure No.11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 290, dated the 6th July, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

"Explanation. - For the purposes of this item, the term 'businesses shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities."

2 This notification shall come into force with effect from 27th of July, 2018.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**